



Compliance and business ethics

*Strengthening the ethical values of the Lopesan Group is everyone's
responsibility.*

Internal Reporting System Procedure

June 2023

Inclusive language explanatory note	This document, in accordance with the principle of economy of language, may use the masculine singular or plural to encompass male, female, non-binary, etc., in a fully inclusive and respectful manner.
Note of clarification on deadlines	In this Procedure, a period is specified in days, unless expressly stated otherwise, it shall be understood to be calendar days, i.e., Saturdays, Sundays and public holidays.

Version control

Version	Date	Author	Changes
1.0	September 2021	Compliance Officer	Initial version
2.0	27 October 2022	Compliance Officer	Revision and adaptation to the Draft Law regulating the protection of persons who report regulatory infringements and the fight against corruption.
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Approvals

Body	Entity	Date
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Related documents
Policy on Internal Reporting and Whistleblower Protection System
Code of Ethics
Criminal Risk Prevention and Compliance Policy

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I. Purpose

In accordance with the LOPESAN Group's ("**Group**" or "**LOPESAN**") Corporate Policy on Internal Reporting System and Whistleblower Protection ("**Policy**"), we have an Internal Reporting System ("SII" for its acronym in Spanish) into which the LOPESAN Whistleblower Channel is integrated.

The purpose of this Procedure is to describe the process of action to be taken when reporting in good faith any information or indication of non-compliance with the Code of Ethics, regulations (internal and/or external), a possible reprisal, and/or the possible commission of a crime of which one becomes aware within the framework of professional activity, without fear of suffering any negative consequence, as well as to detail the precise instructions and the different means of communication for this purpose. Specifically, this Procedure regulates the formal channel known as the Whistleblower Channel without prejudice to its applicability to any other communications regulated in the Policy and in this Procedure.

The Internal Reporting System is a set of regulatory, organisational and operational elements that comprise the Group's whistleblowing and complainant protection management model. Therefore, the LOPESAN Group has a single Internal Reporting System for the entire Group regardless of the territory or country in which it operates. The governing bodies of the remaining companies or groups of companies incorporated under legislation other than the Spanish legislation of the LOPESAN Group must approve this Procedure without prejudice to making the appropriate adaptations in accordance with the applicable legislation and designate an Internal Reporting System Manager who shall be responsible for the management of communications under the terms outlined in the Policy and this Procedure in all matters that do not contradict local legislation.

In any case, the principles and guarantees set out in the Policy and in this Procedure apply to the entire Group.

II. Subjective scope of application; corporate and personal: Who can or should use the Channel?

This Procedure applies to all the companies that make up the LOPESAN Group and to all the professionals that have formed, form or will form part of the Group: shareholders, executives, directors, employees and workers whose relationship has been terminated or has not yet begun —when they are in the process of selection or contractual negotiation—, interns, volunteers, employees in training periods, employees through temporary employment agencies or legal representatives of the workers. For this document, all of them will be referred to as the "**Staff**". Staff must behave with integrity and comply with legislation and internal rules, and must cooperate to avoid any irregular behaviour and, in any case, have a duty to report any irregularity or act contrary to the law or internal rules of which they become aware.

In addition, this Procedure also applies to third parties with whom LOPESAN has professional relations: persons working for (or under the supervision or direction of) a supplier, collaborator, contractor or subcontractor, and the companies themselves —as legal entities— so that they may collaborate with the Group in the detection of any irregular practices (hereinafter also "**Third Parties**" or "**Collaborators**"). In any case, the protection measures established in this Procedure shall apply to any person who, in good faith, participates or collaborates, directly or indirectly, in the process of detection, communication and/or investigation of irregularities, provided that LOPESAN can exercise such protection.

Therefore, the Whistleblower Channel can be used by Staff and Third Parties. The Whistleblower Channel regulated by this Procedure is not intended to be used by customers, who have a specific mechanism for communicating their complaints and claims, and without prejudice to the applicable regulations.

The LOPESAN Group is understood to be those companies in whose share capital we hold, directly or indirectly, the majority of the shares, holdings or voting rights, or in whose governing body we have appointed or have the power to appoint the majority of its members, in such a way that we effectively control the company. The functions of the Sole Director of the head company of the Group include establishing the bases for adequate and efficient coordination between the companies of the Group, both Spanish and foreign; respecting, in all cases, the decision-making autonomy of the management bodies and executives of each company, following the corporate interest of each of the companies that make up the Group or the specific legislation that affects it. The Sole Administrator of the head company approves the Policy and Procedure under Spanish law, thus fulfilling its function of establishing the strategy and principles and designing the necessary mechanisms for adequate and efficient coordination of activities related to the management of complaints.

III. Objective scope of application: what can or should be reported?

In accordance with the Policy and this Procedure, Staff and Third Parties may report any knowledge or reasoned suspicion of irregular conduct or conduct that may involve a breach of the law, the LOPESAN Code of Ethics and/or internal regulations. In addition, questions or enquiries can also be raised in this regard.

Specifically, it is also applicable to any information on actions or omissions collected and under the terms provided for in Article 2 of Law 2/2023, such as those relating to possible breaches of European Union law or any conduct that could constitute a serious or severe administrative or criminal offence, including those relating to the Public Treasury and Social Security, as well as in the field of employment, offences relating to health and safety at work, all without prejudice to the protection established in the specific regulations that may be applicable.

The following is a non-exhaustive list of matters on which a complaint or enquiry may be lodged:

1. Money Laundering and Terrorist Financing / International Sanctions
2. Corruption/bribery
3. Harassment (sexual, labour) or discrimination of any kind (on the grounds of sex, sexual orientation, beliefs, nationality, etc.)¹
4. Prevention of occupational hazards
5. Confidentiality of information
6. Privacy and/or processing of personal data
7. Antitrust
8. Sustainability and environment
9. Human Rights

¹ Without prejudice to the application of the regulations that may be mandatory, the regulations on management, processing and, especially, the guarantees and principles established in the Policy and in this Procedure shall be applicable.

10. Conflicts of interest
11. Internal fraud
12. Financial information/accounting / fiscal and tax obligations/expenditure and income / public aid and benefits
13. General or public interest at national and/or European level
14. Code of Ethics and internal regulations are available at www.lopesan.com as well as in "Tu Lopesan".
15. Other

The Channel may also be used to raise questions or queries about regulations, internal or external, or any compliance concerns we may have in the context of our day-to-day functions.

Making a false allegation may result in appropriate disciplinary action being taken against the person making the allegation. In addition, it could be a criminal offence.

This Channel must not be used for:

- The communication of emergencies or urgent situations related to the physical security of persons or things. Please use the number 112.
- Complaints and claims from customers, for which we have a Customer Care Service (<https://www.lopesan.com/es/contacto/>).

IV. Means of lodging a complaint: How do I file a complaint? What are the requirements?

1. By what means or channels can a complaint be lodged?

The LOPESAN Group has multiple communication channels (for queries or complaints) with its internal and external stakeholders (communication with the hierarchical superior, by telephone, written media, communications through applications, etc.) as a basis for its culture of transparency and ethical commitment and its Internal Reporting System and Compliance Model.

Specifically, the LOPESAN Group makes available to Staff and Third Parties the following formal channels that make up the Whistleblower Channel:

Email: via the LOPESAN Group email address canaldenuncias@lopesan.com

Postal mail: C/ Concepción Arenal 20, 2º Cial. CP 35006 Las Palmas de Gran Canaria (Las Palmas, Spain). To the attention of the Compliance Officer, including the words "Confidential" on the envelope.

A **face-to-face meeting** may also be requested to report the irregularity under the terms provided for in this Procedure.

Regardless of the channel used, whether formal mechanisms or otherwise, the information will be treated confidentially, no retaliation to the informant or persons involved in or supporting the communication will be guaranteed, and an independent and impartial investigation will be carried out, ensuring the rights of the parties involved in accordance with the Policy and this Procedure.

In addition, each country's government or public administration in which the Group has a presence may have official External Channels made available to individuals. In the case of the European Union, Member States have designated competent authorities to which non-compliance can be reported, either directly or after communication through the Whistleblower Channel. For this reason, information will be provided on LOPESAN's corporate website or other means deemed effective, in a clear and accessible manner, on the external channels of complaint (as they are set up and/or their existence and/or means or channels of communication are communicated), before the competent authorities and, where appropriate, before the institutions, bodies or agencies of the European Union.

2. What are the requirements for the complaint?

- The complaint must be submitted by any persons included in the subjective scope of application regulated in paragraph two (2), the Staff or Third Parties.
- The complaint must relate to conduct falling within the material scope of application regulated in paragraph three (3).
- The complaint must be made in good faith, without reporting false facts (and notwithstanding the fact that we may not have all the information, nor absolute certainty, we must have at least a well-founded suspicion).

V. Protection of the complainant and respondent

The guarantees and principles set out in the Policy shall apply throughout the processing, management and/or custody of information and communications received in the Internal Reporting System. Specifically, the following guarantees are noted:

1. Guarantee of Anonymity and Confidentiality

At his or her discretion, the complainant may identify himself or herself when lodging the complaint or not identify him or herself. However, while it is not essential, complainants are encouraged to identify themselves or at least provide their contact details to communicate more easily with them if further information about the reported facts is needed. If he or she identifies himself or herself, your identity and any identifiable data will be kept confidential in accordance with current legislation. LOPESAN guarantees the utmost confidentiality, always and at all times, both of the complainant's identity and of the facts, data and information provided relating to the natural and legal persons affected and to any third party mentioned in the information provided. To ensure the confidentiality of the complainant's identity who chooses to identify himself or herself, the complainant's identification data will not be covered by the scope of the right of access that the respondent can exercise.

The identity of the complainant may only be communicated if there is a legal cause and/or to the judicial authority, the Public Prosecutor's Office or the competent administrative authority, without prejudice to any other regulations that may be applicable. Disclosures made pursuant to this will be subject to safeguards set out in applicable regulations. In particular, the informant shall be informed thereof before his or her identity is disclosed unless such disclosure would jeopardise the ongoing or subsequent administrative or judicial investigation or proceedings or would not be in accordance with the criteria laid down by the competent judicial or administrative authority.

Likewise, all persons who, because of their functions, have knowledge of the complaints made are obliged to maintain professional secrecy regarding the identity of the complainant, and any information or data to which they have access, and failure to comply with this duty is a severe infringement.

In any case, and also in the case of anonymous reporting, precautions will be taken to preserve the presumption of innocence and privacy of the respondent.

2. Guarantee of prohibition of reprisals

LOPESAN will not tolerate any act constituting retaliation, threats or attempted retaliation against a complainant acting in good faith. To this end, the necessary measures may be taken to prevent and avoid retaliation against the complainant. In cases of communications that are proven to be false, dishonest or made to obtain any benefit at work or avoid work duties, disciplinary measures may be taken as appropriate or any other actions that may be applicable in law.

For this Procedure, by way of example and without being considered a closed list, reprisals are considered to be reprisals in the form of:

- a. Dismissal;
- b. Early termination of a temporary employment contract once the probationary period has expired;
- c. The non-recruitment of the complainant candidate;
- d. Imposition of any disciplinary measure, demotion or denial of promotion and any other substantial modification of working conditions (unless these measures are carried out in accordance with labour legislation and due to circumstances, facts or violations that are accredited and unrelated to the filing of the complaint);
- e. Refusal of training, which would have been granted in the absence of the complaint or for no apparent reason;
- f. Early termination or cancellation of contracts of sale or lease of goods or services;
- g. Coercion, intimidation, harassment or ostracism;
- h. Damage, including reputational damage or economic loss;
- i. Detrimental changes to job functions and responsibilities;
- j. Changes of workplace or unjustified travel;
- k. Unjustified negative evaluations or references regarding work or professional performance or involving sudden unfounded changes;
- l. Blacklisting or dissemination of information in a particular sectoral area, which hinders or prevents access to employment or the contracting of works or services;
- m. Cancellation of a licence or permit;
- n. Making medical or psychiatric referrals in respect of the complainant; or
- o. Discrimination, or unfavourable or unfair treatment.

In addition to the complainant, the protection measures provided for in this paragraph shall also apply:

- If the complainant is an employee, to the persons in the organisation who assist in the process of filing, handling and investigating the complaint.
- Natural persons who are related to the complainant and who may suffer retaliation, such as co-workers and family members (ascendants and descendants, spouses or common-law partners, and siblings), who may influence or condition the complainant to file a complaint and provide information and possible evidence or support the complainant.
- Legal persons for whom the complainant works or with whom he or she has any other relationship in an employment context or in which he or she has a significant shareholding. For these purposes, an interest in the capital or the voting rights attaching to shares or participations is deemed to be substantial when, by virtue of its proportion, it enables the person holding it to have the capacity to influence the legal person in which it has an interest.

LOPESAN will implement appropriate protective measures where necessary to protect individuals from possible retaliation. This will be monitored regularly in accordance with LOPESAN's internal "Non-Retaliation Protocol". Furthermore, without prejudice to the support measures set out in Law 2/2023, LOPESAN will ensure that, as far as possible, a range of support measures are provided to the complainant in accordance with the internal "Non-Retaliation Protocol".

The protection regime will be applied provided that a complaint has been lodged in compliance with the requirements of the applicable law, the Policy and this Procedure.

On the other hand, those who file a complaint in any of the following circumstances are expressly excluded from protection:

- a) Information that is already fully available to the public;
- b) Complaints that are inadmissible;
- c) Information relating to interpersonal issues that are outside the scope of this Procedure, or that concerns only the complainant and the respondent and is of a personal nature and does not involve a breach of law/regulation;
- d) Mere rumours;
- e) Information outside the scope of this Procedure.**

VI. Internal Reporting System and Whistleblower Channel Manager

The Sole Administrator of the head entity, as the highest decision-making body of the Group, is responsible for implementing an Internal Reporting System, approving the Policy and this Procedure for its development, as well as for appointing the Persons Responsible for the management of the aforementioned System and the formal Channel that integrates it in each of the countries in which the Group has a presence.

Therefore, the Sole Administrator appoints as the Group's Internal Reporting System Manager in Spain the corporate Compliance Officer, who must ensure compliance with this Policy and the Procedure, assume the function of head of the Group's Internal Reporting System and manage and supervise its operation, protecting the *bona fide* complainant under the terms outlined in the Policy and this Procedure.

The System Manager is a Group executive who is also the Compliance Officer and is part of the legal team. In any case, the System Manager shall act with autonomy and independence concerning the other members of the Staff, Third Parties, committees, bodies or management and/or governing bodies of the LOPESAN Group, including the highest governing body of the companies that make up the LOPESAN Group and by express mandate of the Sole Administrator of the head entity.

The System Manager shall also be provided with sufficient means to carry out his or her work.

Both the appointment and the removal of the System Manager shall be notified to the Independent Authority for Whistleblower Protection, AAI for its acronym in Spanish, or, where appropriate, to the competent authorities or bodies of the autonomous communities (as they are set up and/or communicate their existence and/or means or channels of communication) in which LOPESAN is present.

The governing bodies of the other companies or groups of companies of a nationality other than Spanish that form part of the LOPESAN Group must designate their respective Heads of the Internal Reporting System for the appropriate management of their respective Channels, as formal means of communication in such locations, and, if necessary, regulate such aspects as may be relevant to adapt this Policy and its Development Procedure to the applicable legislation.

The different Heads of the Group SII shall define a protocol for action and internal coordination to ensure compliance with the principles and guarantees of the LOPESAN Group SII and each of the Channels, as formal local mechanisms per country, that comprise them.

Likewise, the System Manager shall keep the information on the communications received in a "**Register Book**" and shall keep it updated.

In his or her annual report, the System Manager shall include basic and statistical information on the management and operation of the System, safeguarding in all cases the confidentiality of the identity of the complainants. Annually, it shall submit its report to the Governing Body, without prejudice to reporting periodically and whenever required, on the management and operation of the System.

VII. Procedure for handling and investigating complaints

At any time during the process, the Compliance Officer will consider sending the information to the Public Prosecutor's Office when the facts that come to his or her knowledge could be indicative of a crime, seeking the advice of an external advisor, if necessary, and a decision will be taken at the appropriate time. If the facts affect the financial interests of the European Union, a referral shall be made to the European Public Prosecutor's Office.

Phase 1: Reception and preliminary analysis. Admission/inadmissibility. Information to complainant and respondent

A) Receipt, Acknowledgement and Registration of the complaint

Acknowledgement of Receipt: Complaints received through the Channel will be acknowledged **within seven (7) days**. If it is received by other means, provided that it is possible to send the acknowledgement of receipt because a means of communication has been provided, it will also be sent within this period.

For complaints that **are requested to be made by means of a face-to-face meeting, this will be held within seven (7) days** of the request in a neutral, safe and comfortable space for the complainant. To ensure the due confidentiality of the research, those attending this meeting will be informed, in writing, of their duty of secrecy and confidentiality and all legal information on data protection. The complainant may also be accompanied —if he or she so wishes— by a lawyer or a person of his or her confidence at the meeting. In such cases, the allegation should be documented, subject to the informant's consent, through a recording of the conversation in a secure, durable or accessible format or through a complete and accurate transcript of the conversation by the staff responsible for handling the conversation. Without prejudice to his or her rights under data protection regulations, the informant shall have the possibility to verify, rectify and accept the transcription of the conversation by signing it. If, for any reason, the complainant or any of those present do not wish to document the complaint in the above terms or sign the transcript, this shall be recorded, and the investigation shall proceed. In the case of a complaint through a face-to-face meeting, the Internal Reporting System Officer shall attach the recording or transcript of the conversation to the complaint he or she registers or, failing both, a summary of the complaint on the platform on behalf of the complainant.

Register and Record Book: all complaints received, regardless of the means of communication, shall be entered in the Register, which the Internal Reporting System Manager shall keep. The Register shall contain the code of the complaint, date, status, admission or inadmissibility of the communication, internal investigations carried out and resolution. This register is not public, as it is only accessible to the Internal Reporting System Manager and to those persons designated by him or her.

Likewise, all complaints received will be assigned a code, and a **file** will be created containing all the data collected and the information and reasons for the decisions adopted in this regard.

B) Appointment of the "Investigating Officer". Preliminary analysis: admission/inadmissibility

As a general rule, the "**Investigating Officer**" of the complaint will be the LOPESAN Compliance Officer. However, he or she may also delegate the investigation to a manager without prejudice to the support and support of any members of the Staff or the external Expert that may be required, as the case may be. In such cases, the Compliance Officer will supervise the management of the complaints instructed by the designated manager and provide support, assistance and advice at all times. In any case, the name of the Investigating Officer shall be entered in the Register-book.

If the Investigating Officer considers that the complaint has a defect (formal or material) or that information is missing, he or she will inform the complainant so that he or she can rectify it as soon as possible. The Investigating Officer shall agree on a reasonable time limit with the complainant for these matters.

Any written communication that the manager or External Expert has —when appointed as Investigating Officers— with the complainant or the reported person shall include a copy to the Compliance Officer.

Decision on admissibility or inadmissibility: upon receipt, by whatever means, the Internal Reporting System Officer, or designated manager, shall decide on the following:

- **Inadmissibility of the complaint:** if the complaint does not comply with the requirements, it may be rejected, and the reasons for this may be recorded in the complaint file. In this case, the personal data that may have been collected will be duly blocked in accordance with the terms of the LOPESAN Privacy Policy.
- **Admissibility of the complaint:** when the complaint is admissible, it will be admitted.

Preventive Measures: if necessary, the Investigating Officer will propose adopting preventive measures to protect the complainant and/or avoid repeating the irregular behaviour. Measures must be justified, reasoned and proportionate.

C) Information to the complainant

Once a decision has been taken on the admissibility or inadmissibility of the complaint, and if the complainant has provided a reliable means of communication, the **Investigating Officer shall inform the complainant** within a maximum of seven (7) days of such decision, informing the complainant in summary form of the reasons for the decision. The Investigating Officer may extend this time limit if he or she considers that the investigation is at risk.

D) Information to the respondent

The Investigating Officer shall inform the respondent, if the complaint is admissible, about the following:

- (i) the receipt of a complaint against him or her and its admissibility;
- (ii) the facts for which he or she is complained of in brief;
- (iii) the departments and third parties who, where appropriate, may be aware of the complaint;
- (iv) how to exercise his or her data protection rights in accordance with internal and external data protection regulations. However, the right of access of the data subject shall be limited to his or her own personal data processed, which is why, given the confidential nature of the complaints, the data subject may

not exercise this right to know the identity and personal data of the complainant, if any, that he or she has provided.

This notification shall be made as soon as possible and, in any case, within **1 month of receipt of the complaint**. If the Investigating officer considers (on his or her own initiative or at the request of the External Expert) that there is a risk that this notification may prejudice the investigation, he or she may exceptionally extend this maximum and non-extendable period of three months from the receipt of the complaint.

Taking into account the short statute of limitations for misconduct, the Investigating Officer may provide the Human Resources department with an initial estimate of how long the investigation will take, so that they can assess whether disciplinary proceedings should be initiated at the same time, to avoid the statute of limitations or expiry of possible disciplinary measures of an employment-related nature.

Phase 2: Investigation of the alleged facts

A) General principles

The Investigating Officer shall carry out such investigative measures as he or she deems necessary to verify the integrity of the facts reported. Such proceedings shall at all times respect the following rules and principles and the Policy:

- a. Proportionality:** the collection of data and information during the investigation of a complaint (including personal data) shall be in accordance with this principle. This implies that (i) the data collected will be limited to those strictly and objectively necessary to process the complaints and verify the reality of the facts reported; (ii) they will be processed at all times in accordance with the applicable data protection regulations, for legitimate and specific purposes concerning the investigation that may arise as a consequence of the complaint and will not be used for incompatible purposes; and (iii) they will be adequate and not excessive in relation to the aforementioned purposes.

In the process of compiling the information and documentation related to the facts, the Investigating Officer shall at all times guarantee respect for the regulations on data protection, the Workers' Statute and the Collective Bargaining Agreements that are applicable or similar labour regulations that are applicable, as well as the commercial contracts in force, where applicable.

- b. Right to an impartial Investigation Officer:** the respondent shall have the right to an impartial investigator who will handle the complaint following the principles of equality, independence and honesty.
- c. Equality between the parties:** there shall be no unfair privileging of one party (complainant or respondent) to the detriment of the other.
- d. Right of defence:** the respondent may request and provide evidence, as well as refute the evidence against him or her, to refute the charges against him or her.
- e. Right of contradiction and right to be heard:** both complainant and respondent will be able to present their respective claims in terms of evidence and will have the right to be heard before the imposition of a sanction. If the relationship is of an employment nature, the employee shall have the right to be assisted by the legal representation of the employees, where appropriate.

- f. Right to privacy, protection of space and time:** in all research, the right of all persons involved in the investigation to have their personal data and private information treated confidentially shall be respected. In addition, personal statements shall be made at times and in premises that do not jeopardise their necessary secrecy and confidentiality. Whenever the Investigating Officer deems it appropriate, and there is no objection from the parties, they may be held online by videoconference.
- g. The right to the presumption of innocence of persons under investigation:** every person is presumed innocent and shall be treated as such throughout the investigation file, as long as his or her responsibility for the alleged facts has not been proven.
- h. Right to information:** at all times, an attempt will be made to maintain open communication with the complainant to clarify any doubts that may arise or request any possible additional information through the platform or any other means provided by the complainant.

In all the proceedings that are carried out, the Investigating Officer shall at all times respect the law, especially about the current regulations on data protection, the Workers' Statute and the Collective Agreements that may be applicable, as well as the Code of Ethics of the LOPESAN Group and other internal regulations.

B) *Conducting documentary enquiries*

The **Investigating Officer shall carry out any investigation procedures he or she deems necessary** to confirm the integrity and reality of the conduct reported, if necessary, with the collaboration of external parties and/or members of other departments who, due to their position or proximity to the facts reported, may be relevant to the clarification of the same.

First, all professional information and documentation related to the facts shall be collected. To this end, the Investigating Officer may access —with the guarantees that are necessary in each case from the point of view of the rights of the professionals or their dependent companies— the professional email, corporate files, professional telephone calls made, internet history of the professional computer, records of professional entries and exits, records of professional expenses and trips, back up of the professional computers concerned, as well as any other information and/or application of a professional nature that may be necessary for the investigation of the facts, professional travel and expense records, back-up of the professional computers affected, as well as any other information and/or application of a professional nature that may be necessary for the investigation of the facts, all in accordance with the provisions of the legislation, the Code of Ethics and the internal regulations of LOPESAN.

C) *Taking testimonial evidence*

Once the Investigating Officer has the documentation and information he or she considers appropriate, he or she may propose a hearing for the complainant, the respondent, the affected parties and witnesses.

1. When the hearing is to take place, as appropriate, the Investigating Officer shall summon the persons concerned at least four (4) days in advance. Before the interview is held, the Investigating Officer shall give formal notice of the interview, summoning the interviewee to a specific date and place. If the interview is to be digitally recorded, the interviewer shall be expressly informed of this fact, and his or her written consent shall be requested.

2. At the beginning of each interview or statement, the Investigating Officer will inform the interviewee (i) of the purpose of the investigation and the interview, (ii) of the rights to which he or she is entitled, (iii) that, in accordance with the System Policy and this Procedure, LOPESAN will not accept reprisals for the information he or she may provide, (iv) of the different issues imposed by the Data Protection regulations, as well as (v) of the confidential nature of the interview. During the interview, the Investigating Officer will try to start with open-ended questions, followed by closed questions that will allow the Investigating Officer to get to know the details. At the end of the interview, the Investigating Officer will also ask if there are any additional issues of concern or significance that were not addressed during the interview.
3. Interviews shall be recorded on a secure, reliable and durable medium if authorised by the person to give evidence. If he or she does not authorise it, a written declaration record shall be drawn up and presented for the declarant's signature. If he or she refuses to sign it, the Investigating Officer shall record that fact in the presence of another person as a witness (another employee, for example), and the statement shall be closed without further ado.
4. When the Investigating Officer is to take a statement from the respondent, if the relationship is of an employment nature, a member of the employees' representative body, their lawyer, a person of their confidence or two employees not affected by the investigation process designated by the Investigating Officer may be present if requested by the Investigating Officer.

In the statement of the respondent, the Investigating Officer:

- It will briefly inform him or her of the facts that are the subject of the case,
 - It will invite him or her to give his or her full version of the facts,
 - He or she shall ask any questions he or she deems appropriate,
 - It shall inform him or her of his or her right to provide any evidence he or she deems appropriate in support of his or her defence, as well as a statement of defence. It shall have 10 days to do so.
5. All LOPESAN staff are obliged to cooperate loyally with the investigation and to keep the contents of the investigation secret. The intervention of witnesses and persons concerned shall be strictly confidential, particularly regarding the complainant's identity.
 6. The participation in the proceedings carried out during the investigation by any person other than the Investigating Officer, the complainant and the respondent, and their lawyer, shall require the prior signature of the Confidentiality Commitment established by the Investigating Officer.
 7. In addition, personal statements shall be made at times and in premises that do not jeopardise their necessary secrecy and confidentiality. Whenever the Investigating Officer deems it appropriate, they may be held online by videoconference.

Phase 3: Issuance of Internal Investigation Report and Resolution Proposal

The investigation of the file will conclude with issuing an Internal Investigation Report and the Proposal for Resolution by the Investigating Officer. If the Investigating Officer is a specially appointed manager or an External Expert, he or she will deliver

the Report and the Resolution Proposal to the Compliance Officer, who will prepare a note in the form of Conclusions on the Investigation and the Resolution Proposal.

The Motion for a Resolution shall take one of the following decisions: (i) the existence or non-existence of a breach, (ii) or the taking of such further steps as may be necessary to determine whether or not a breach has occurred.

The maximum period for completing the investigation shall be three (3) months from the receipt of the complaint, except in cases of particular complexity that require an extension of the period, in which case this may be extended for a maximum of three additional months (with such extension being reflected in the file in a justified manner). Therefore, the maximum period is six (6) months.

Phase 4: Termination of the investigation: Closing of the complaint or disciplinary regime

Once the investigation has been concluded, the Compliance Officer, in view of the Internal Investigation Report and the Resolution Proposal and after drawing up his or her Conclusions, will adopt one of the following decisions:

A) Closing of the complaint

The Compliance Officer will agree to close the complaint, and the actions carried out when, after the appropriate investigation, he or she considers that the facts reported have not been sufficiently accredited or do not constitute an infringement included in the objective scope of the Internal Reporting System.

B) Proposal of disciplinary measures to be taken

When the reported facts have been sufficiently accredited and, in addition, constitute an offence included in the objective scope of the Internal Reporting System, the Compliance Officer:

- (i) It shall formulate in writing a duly justified proposal for a decision on the possible disciplinary measures to be taken.
- (ii) It shall forward the complaint, the documented results of the investigation and the proposed sanction to the Human Resources Management or the person responsible for deciding the concrete measures to be taken.

Finally, if appropriate, and depending on the outcome of the investigation, the adaptation or improvement of the Compliance and Criminal Risk Prevention Model will be assessed to avoid possible similar cases in the future that may involve some non-compliance.

All actions and resolutions must be recorded in the Register kept by the Head of the SII.

VIII. Specificities if the complaint affects the Compliance Officer.

Assumptions of conflict of interest

For this section, a risk of conflict of interest shall be deemed to exist in the following cases:

- a. Existence of a family relationship with the complainant or respondent (ascendant, descendant, spouse or unmarried partner and/or siblings);
- b. Be or have been previously reported by the complainant;
- c. Being affected by the alleged facts and not having reported them;
- d. Be part of the area or department affected by the complaint;

- e. Existence of friendship or manifest enmity with the complainant or respondent;
- f. Be or have been in a position of hierarchical dependence on the complainant or respondent in the last twelve months;
- g. Any other circumstance that would prevent it from acting independently, impartially and objectively because it has a direct interest in the alleged facts.

If the complaint is directed against or affects the Compliance Officer, the latter may not participate in its further processing/investigation. Consequently, the complainant is informed that he or she should use a channel other than the Whistleblower Channel and contact one of the following addresses:

- Lopesan Group Chairman's Office: direccion@lopesan.com
- Human Resources Manager: pcantero@lopesan.com

Alternatively, the whistleblower may submit his or her complaint anonymously to the Channel, indicating that there is a conflict of interest with the Compliance Officer, in which case the Compliance Officer must refrain from handling the complaint and immediately refer it to another manager who will appoint an Investigating Officer, preferably an external Expert for the correct exercise of the complaint handling functions.

Any incompatibility must be brought to the attention of the Compliance Officer. However, it may be subject to analysis if it is raised by other affected Third Parties (complainant, respondent, witnesses, etc.).

IX. Protection of personal data

The use of the Whistleblower Channel by any person implies for LOPESAN the obligation to ensure the confidentiality and protection of the data provided, so all the information and documentation obtained, as well as the actions carried out, will be kept in a restricted access resource. Complaints will be recorded in the Log Book, hosted on the servers.

The data and information collected in the framework of the complaint (including those obtained during the investigation phase) and, in particular, and among other things, the complainant's identity, will be kept confidential at all times. All bodies involved in handling the complaint shall ensure the utmost confidentiality, without prejudice to legal obligations and the protection of persons accused unfairly or in bad faith.

The Internal Reporting System Manager shall regulate all technical and organisational aspects necessary to comply with the regulations on the protection of personal data and, in particular, the employment regulations in force and applicable to each member of Staff or Third Parties.

The details of the whistleblower and the Staff and Third Parties shall be retained in the reporting system only for as long as necessary to decide whether to launch an investigation into the reported facts. In any case, three (3) months after the data have been entered, they must be deleted from the Whistleblower Channel unless their storage is to leave evidence of the functioning of the criminal liability prevention model. Complaints that have yet to be followed up may only be recorded anonymously, without the obligation to block them as provided for in the Organic Law on the Protection of Personal Data and Guarantee of Digital Rights or other applicable data protection legislation, being applicable in this case.